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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

SECURITIES AND EXCHANGE  
COMMISSION,

Plaintiff,

v.

KENT H. ROBERTS,

Defendant.

Case No. C 07-04580 MHP

**EXHIBIT N**

**TO THE CORRECTED DECLARATION OF  
WILLIAM S. FREEMAN IN SUPPORT OF  
DEFENDANT KENT H. ROBERTS'  
MOTION TO COMPEL PRODUCTION OF  
DOCUMENTS FROM THIRD PARTY  
HOWREY LLP**

Date: February 25, 2008  
Time: 2:00 p.m.  
Judge: Hon. Marilyn H. Patel

DISCOVERY MATTER

***CONFIDENTIAL  
DOCUMENT SUBMITTED UNDER SEAL  
PURSUANT TO CIV. L.R. 79-5(b) and (d)***